

## **APPENDIX--I**

### **Division of Accounts and List of Indices/Ratios and basis of their calculation.**

**(Reference :- Paragraph 1.1 and 1.46; pages 1 & 15)**

#### **Part A. Government Accounts**

**Structure:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account

##### **Part I: Consolidated Fund**

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorization from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

##### **Part II. Contingency Fund**

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorization from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorized by the Legislature at the end of 2000-01 was Rs.0.35 crore.

##### **Part III. Public Account**

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

#### **II. Form of Annual Accounts**

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-a-vis the amounts authorized by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularization by the Legislature.

**Part B. List of Indices/ratios and basis for their calculation  
(Referred to in paragraph 1.1 & 1.46; pages 1 & 15)**

Indices/Ratios		Basis for calculation
<b>Sustainability</b>		
Balance from the current Revenue	BCR	Revenue Receipts <i>minus</i> all Plan Grants (under Major Head 1601-02,03,04, 05-) and Non-plan Revenue Expenditure
Primary Deficit		Fiscal deficit <i>minus</i> interest payment
Interest Ratio		Net Interest payment ÷ Revenue receipts <i>minus</i> Interest receipts
Capital Outlay vs Capital Receipts	Capital Outlay	Capital expenditure as per Statement No. 2 of the Finance Accounts.
	Capital receipts	Internal loans (net of ways and means advances) <i>plus</i> Loans and Advances from Government of India (excluding ways and means advances), <i>plus</i> net receipts from small savings, provident funds etc., <i>plus</i> Repayments received of loans advanced by the State Government <i>minus</i> loans advanced by the State Government.
Total tax receipts vs GSDP	GSDP	As furnished by the Addl. Director, Economics and Statistics Department, Nagaland upto 1997-98.
State tax receipts vs GSDP		
<b>Flexibility</b>		
Balance from current revenue		As above
Capital repayments vs Capital borrowings	Capital Repayments	Disbursements under Major Heads 6003 and 6004 <i>minus</i> repayments on account of Ways and Means Advances/Overdrafts under both the major heads.
	Capital Borrowings	Addition under Major Heads 6003 and 6004 <i>minus</i> addition on account of Ways and Means Advances/Overdraft under both the major heads
Incomplete projects		
Total Tax receipts vs GSDP	State Tax Receipts	Statement-10 of Finance Accounts
	Total Tax Receipts	State Tax receipts <i>plus</i> State's share of Union Taxes
<b>Vulnerability</b>		
Revenue Deficit		Paragraph No.1.34 of Audit Report
Fiscal Deficit		--do--
Primary Deficit vs Fiscal Deficit	Primary Deficit	Fiscal Deficit <i>minus</i> interest payments
Total outstanding guarantees including letters of comfort vs Total revenue receipts of the Government	Outstanding guarantees	Table below paragraph 1.8
	Revenue Receipts	Table No.1.14
Assets vs Liabilities	Assets and Liabilities	Table below paragraph 1.2
	Debt	Borrowings and other obligations at the end of the year (Statement No-3 of the Finance Accounts).

## APPENDIX—II

Statement showing excess expenditure over budget provision which requires regularisation under Article 205 of the Constitution.

(Reference:- Paragraph 2.7; page 26)

Sl No	Number and name of the grant/appropriation	Total grant/ appropriation	Total expenditure	Excess
(1)	(2)	(3) (Rs.)	(4) (Rs.)	(5) (Rs.)
<b>Revenue Section (Voted).</b>				
1.	13-Village Guards	5,51,51,000	5,69,66,980	18,15,980
2..	35-Medical, Public Health and Family Welfare	77,08,27,000	77,39,99,484	31,72,484
3.	37-Assistance to Municipalities and Development Works in Towns	21,72,000	1,00,00,000	78,28,000
4.	38-Information and Public Relation	7,18,01,000	7,18,05,220	4,220
5.	41-Labour	1,50,64,000	1,65,11,861	14,47,861
6.	49-Soil and Water Conservation	12,66,75,000	12,92,61,272	25,86,272
7.	58-Roads and Bridges	46,60,60,000	51,34,54,008	4,73,94,008
8.	59-Irrigation and Flood Control	12,80,36,000	12,83,17,418	2,81,418
9.	61-Back Ward Area Development Programme, Special Employment Programme and Special Development Programme	5,91,00,000	5,91,05,487	5,487
10.	64-Housing	15,40,38,000	20,25,02,141	4,84,64,141
11.	74-Mechanical Engineering	12,15,01,000	13,02,74,885	87,73,885
	<b>Total Revenue (Voted)</b>	<b>197,04,25,000</b>	<b>209,21,98,756</b>	<b>12,17,73,756</b>
<b>Capital Section (Voted)</b>				
1.	33-Youth Resources and Sports	134,00,000	162,13,000	28,13,000
2.	35-Medical, Public Health and Family Welfare	12,92,45,000	12,93,50,000	1,05,000
3.	41-Labour	3,50,000	150,64,000	147,14,000
4.	47-Weights and Measures	2,20,000	2,60,000	40,000
5.	50-Animal Husbandry and Dairy Development	89,85,000	89,95,239	10,239
6.	55-Power Projects	46,71,00,000	52,80,34,297	609,34,297
	57-Housing Loans	10,96,70,000	11,32,90,6000	36,20,600
	<b>Total:- Capital (Voted)</b>	<b>72,89,70,000</b>	<b>81,12,07,136</b>	<b>822,37,136</b>
<b>Capital Section (Charged)</b>				
1.	76. Servicing of Debt.	13,51,28,96,000	3,82,70,04,902	31,41,08,902
	<b>Total capital Section (Charged)</b>	<b>3,51,28,96,000</b>	<b>3,82,70,04,902</b>	<b>31,41,08,902</b>
	<b>Grand Total</b>	<b>621,22,91,000</b>	<b>673,04,10,794</b>	<b>51,81,19,794</b>

## APPENDIX—III

## Statement showing grant wise Supplementary grants obtained proving unnecessary

(Reference :- Paragraph 2.10 (a); page 27)

Sl No	Number and name of the Grant	Supplementary grants obtained	Amount of savings
<b>Revenue Section (Voted)</b>		<b>(Rupees in lakh)</b>	
1.	1 State Legislature	27.51	36.64
2.	4 Administration and Justice	46.52	82.13
3.	5 Election	6.34	17.16
4.	6 State Excise	60.32	64.44
5.	8 Sales Tax	43.32	65.55
6.	9 Treasury and Accounts Administration	42.56	72.13
7.	16 State Guest House	60.33	102.13
8.	17 State Lotteries	7.86	158.05
9.	19 Solders, sailors & Airmen's Board	1.43	3.32
10.	21 Relief of Distress Couused by Natural Calamities	8.00	128.86
11.	27 Planning Machinery	317.10	423.41
12.	30 Administrative Training Institute	5.82	8.40
13.	32 Higher & Technical Education	550.20	579.62
14.	33 Youth Resources and Sports	0.91	50.04
15.	36 Urban Development	114.53	316.80
16.	40 Employment & Training	2.36	2.84
17.	50 Animal Husbandry & Diary Development	442.40	765.39
18.	54 Mineral Development	94.08	150.49
19.	60 Water Supply Schemes	211.02	558.14
20.	65 State Council of Educational Resource and Training	69.58	91.09
21.	69 Fire Service	33.14	62.95
		<b>2145.63</b>	<b>3740.35</b>
<b>Revenue Section (Charged)</b>			
1.	2 President/Vice President/Governor/ Administration of Union Territories	12.98	14.57
2.	76 servicing debt	767.48	793.36
	<b>Total</b>	<b>2925.69</b>	<b>4548.28</b>
<b>Capital Section (Voted)</b>			
1	36 Capital outlay on urban Development	27.00	33.23
	<b>Total Capital Section (Voted)</b>	<b>27.00</b>	<b>33.23</b>
	<b>Grand Total</b>	<b>2952.69</b>	<b>4581.51</b>

## APPENDIX—IV

Details showing the supplementary grants obtained resulting in savings in each case exceeding Rs.10 lakh and above.  
(Reference :- Paragraph 2.10 (b); page 27)

Sl No	Grant number and name of the grant	Original	Supplementary	Total	Expenditure	Saving
<b>Revenue Section (Voted)</b>						
1.	1 State Legislature	4.43	0.28	4.62	4.25	0.37
2.	4 Administration of Justice	3.24	0.46	3.70	2.88	0.82
3.	5 Election	3.15	0.06	3.21	3.04	0.17
4.	7 State Excise	3.87	0.60	4.47	3.83	0.64
5.	8 Sales Tax	3.06	0.43	3.49	2.83	0.66
6.	11 District Administration, Special Welfare Scheme and Tribal Councils	23.19	6.33	29.52	28.11	1.41
7.	12 Treasury and Accounts Administration	6.19	0.43	6.62	5.89	0.73
8.	14 Jails	5.11	1.71	6.82	5.64	1.18
9.	15 Vigilance Commissioner	0.94	0.37	1.31	1.14	0.17
10.	16 State Just House	3.41	0.61	4.02	3.00	1.02
11.	17 State Lotteries	1.98	0.07	2.05	0.47	1.58
12.	21 Relief of Distress caused by Natural Calamities	2.05	0.08	2.13	0.84	1.29
13.	22 Civil Supplies	4.41	0.92	5.33	4.58	0.75
14.	25 Land Records and Survey	4.99	2.11	7.10	5.70	1.40
15.	26 Civil Secretariat	28.72	6.37	35.09	31.83	3.26
16.	27 Planning Machinery	36.00	3.17	39.17	34.94	4.23
17.	28 Civil Police	165.33	36.55	201.88	171.93	29.95
18.	29 Stationery and Printing	4.31	0.51	4.82	4.34	0.48
19.	31 School education	146.97	26.90	173.87	157.33	16.54
20.	33 Youth Resources and Sports	5.31	0.01	5.32	4.82	0.50
21.	36 Urban Development	6.07	1.14	7.21	4.04	3.17
22.	43 Social Security and Welfare	22.97	10.66	33.63	25.63	8.00
23.	45 Co-operation	3.35	5.41	8.76	4.60	4.16
24.	47 Weights and Measures	1.32	0.34	1.66	1.36	0.30
25.	48 Agriculture	24.83	5.58	30.41	29.66	0.75
26.	50 Animal Husbandry & Diary Development	20.66	4.42	25.08	17.43	7.65

## Appendix IV-contd.

Sl No	Grant number and name of the grant	Original	Supplementary	Total	Expenditure	Saving
27.	51 Fishery	4.21	1.21	5.42	5.07	0.35
28.	52 Forest	13.43	2.41	15.84	14.84	1.00
29.	54 Mineral Development	4.42	0.94	5.36	3.85	1.51
30.	55 Power	56.67	4.94	61.61	58.65	2.96
31.	56 Road Transport	12.59	3.75	16.34	14.77	1.57
32.	60 Water Supply Scheme	23.32	2.11	25.43	19.85	5.58
33.	62 Civil Administration Works	0.85	2.77	3.62	2.90	0.72
34.	63 Science Technology, Ecology & Environment & Training	0.46	3.35	3.81	0.57	3.24
35.	65 State Council of Educational Research & Training	2.67	0.69	3.36	2.45	0.91
36.	67 Home Guards	3.93	1.39	5.32	4.41	0.91
37.	68 Police Engineering Project	3.04	0.89	3.93	3.36	0.57
38.	69 Fire Service	3.46	0.33	3.79	3.16	0.63
39.	72 Wastel and Development	7.89	2.27	10.16	9.55	0.61
40.	73 State Institute of Rural Development	0.39	0.40	0.79	0.64	0.15
41.	76 Servicing of Debt	186.35	7.67	194.02	177.09	16.93
	<b>Total Revenue (Voted)</b>					
	<b>Revenue Section (Charged)</b>					
1.	2 Head of State	1.60	0.13	1.73	1.58	0.15
	<b>Total Revenue</b>					
	<b>Capital Section (Voted)</b>					
1.	22 Capital Outlay on Food Storage and Wore Housing	0.77	7.02	7.79	7.34	0.45
2.	31 Capital outlay on Education	2.80	32.39	35.19	8.04	27.15
3.	36 Capital outlay on Urban Development	3.42	0.27	3.69	3.36	0.33
4.	47 Capital outlay on Roads and Bridges	2.58	4.67	7.25	7.13	0.12
5.	43 Capital outlay on Social Security & Welfare	3.71	8.63	12.34	0.68	11.66
6.	45 Loans for Co-operative	0.14	22.42	22.56	6.72	15.84
7.	48 Capital outlay on Corp Husbandry	0.65	7.69	8.34	8.08	0.26
8.	52 Capital outlay on Forestry & Wildlife	0.60	0.69	1.29	0.89	0.40
9.	53 Capital outlay on Telecommunication & other Electronic	11.82	2.30	14.12	7.10	7.02
10.	58 Capital outlay on Roads and Bridges	43.16	20.19	63.35	21.80	41.55

**Appendix IV - concluded.**

Sl No	Grant number and name of the grant	Original	Supplementary	Total	Expenditure	Saving
11.	60 Capital outlay on Water Supply & Sanitation	29.02	31.60	60.62	41.90	18.72
12.	64 Capital outlay on Public Works Housing	11.65	7.54	19.19	8.32	10.87
13	74 Capital outlay on Roads and Bridges	1.29	1.18	2.47	0.17	2.30
	<b>Total Capital (Voted)</b>					
	<b>Grand Total</b>	<b>972.66</b>	<b>297.36</b>	<b>1270.02</b>	<b>1004.38</b>	<b>265.64</b>

**APPENDIX-V**  
**Details showing inadequate Supplementary Grant Provision**  
**(Reference :- Paragraph 2.10 (c);page 27)**

(Rupees in crore)

Sl. No.	Number and name of Grant	Original Grants	Supplementary	Total	Expenditure	Excess
	<b>Revenue Section (Voted)</b>					
1.	13 Village Guards	2.71	2.81	5.52	5.70	0.18
2.	35 Medical and Public Health	69.94	7.14	77.08	77.40	0.32
3.	37 Assistance to Municipalities & Development works in Town	0.13	0.09	0.22	1.00	0.78
4.	41 Labour	1.39	0.12	1.51	1.65	0.14
5.	49 Soil and Water Conservation	11.79	0.88	12.67	12.93	0.26
6.	64 Housing	13.23	2.17	15.40	20.25	4.85
7.	74 Mechanical Engineering	11.15	1.00	12.15	13.03	0.88
	<b>Capital Section</b>					
8.	55 Power	29.78	16.93	46.71	52.80	6.09
9.	57 Housing Loans	9.85	1.12	10.97	11.33	0.36
	<b>Total</b>	<b>149.97</b>	<b>30.06</b>	<b>182.23</b>	<b>196.09</b>	<b>13.86</b>

**APPENDIX—VI**  
**Statement showing persistent savings during 1998-99 to 2000-2001**  
**(Reference:- Paragraph 2.11, page 27)**

Serial number	Number and name of the grant	Savings in lakh of rupees (Percentage of savings)		
		1998-99	1999-2000	2000.2001
(1)	(2)	(3)	(4)	(5)
	<b>Revenue Section (Voted)</b>			
1.	12- Treasury and Accounts Administration	81.72 (14)	88.76 (15)	72.90 (11)
2.	33- Youth Resources and Sports	220.85 (37)	111.09 (18)	50.03 (10)
	<b>Capital Section (voted)</b>			
3.	25- Land Records and Survey	20.00 (100)	22.75 (100)	22.75 (100)
4.	51- Fisheries	25.50 (62)	23.00 (56)	27.00 (66)
5.	52- Forest	68.10 (100)	68.10 (100)	39.85 (31)
6.	64- Housing	569.59 (45)	641.56 (51)	1086.50 (57)

## APPENDIX—VII

## Details showing significant cases of excess expenditure during 2000-2001

(Reference:- Paragraph 2.12 (a) ; page 27)

Sl No	Number and name of the grant	Amount of excess (Rupees in lakh) (percentage of excess)	Reasons for excess
	<b>Revenue Section (Voted)</b>		Reasons for excess expenditure were awaited (January 2002)
1.	37 Assistance to Municipalities and Development works of Town	78.28 (360)	
2.	58 Roads and Bridges	473.94 (10)	
3.	64 Housing	484.64 (31)	
	<b>Capital Section (Voted)</b>		
4.	41 Labour	147.14 (4204)	
5.	55 Power	609.34 (13)	

APPENDIX—VIII

Statement showing cases where expenditure fell short by more than Rs.50 lakh each and also by 10 per cent or more of the total provision

(Reference:-Paragraph 2.12 (b), page 27)

Sl No	Number and name of the grant	Amount of savings in lakh of rupees (percentage of savings)	Reasons for savings
	<b>Revenue Section (Voted)</b>		
1.	4 Administration of Justice	82.14 (15)	Reasons for saving had not been communicated in any of these cases
2.	7 State Excise	64.44 (14)	
3.	8 Sales Tax	65.55 (19)	
4.	12 Treasury and Accounts Administration	72.90 (11)	
5.	14 Jail	118.44 (17)	
6.	16 State Guest House	102.13 (25)	
7.	17 State Lotteries	158.04 (77)	
8.	21 Relief of distress caused by Natural Calamities	128.86 (60)	
9.	22 Civil Supplies	75.01 (14)	
10.	25 Land Records and Survey	139.69 (20)	
11.	27 Planning Machinery	423.41 (11)	
12.	28 Civil Police	2995.46 (15)	
13.	32 Higher and Technical Education	579.62 (21)	
14.	36 Urban Development	316.80 (44)	
15.	39 Tourism	139.81 (37)	
16.	42 Rural Development	5566.32 (65)	
17.	43 Social Security and Welfare	800.75 (24)	
18.	45 Co-operation	415.88 (47)	
19.	50 Animal Husbandry & Diary Development	765.39 (31)	
20.	53 Industries	286.34 (11)	
21.	54 Mineral Development	150.49 (28)	
22.	60 Water Supply Scheme	558.14 (22)	

**APPENDIX—VIII concluded.**

Sl No	Number and name of the grant	Amount of savings in lakh of rupees (percentage of savings)	Reasons for savings
23.	62 Civil Administration Works	71.77 (20)	Reasons for saving had not been communicated in any of these cases
24.	63 Science, Technology, Ecology & Environment	324.07 (85)	
25.	65 State Council of Educational Research and Training	91.09 (27)	
26.	67 Home Guards	91.06 (17)	
27.	68 Police Engineering Project	57.22 (15)	
28.	69 Fire Service	62.95 (17)	
29.	70 Horticulture	95.80 (11)	
30.	75 Police telecommunication Organisation	291.69 (25)	
<b>Capital Section Voted</b>			
31.	14- Jails	58.07 (91)	
32.	25 Land Records and Survey	139.69 (20)	
33.	31 School Education	2715.51 (77)	
34.	43 Social Security and Welfare	1166.44 (94)	
35.	45 Co-operation	1584.49 (70)	
36.	56 Roads Transport	106.48 (70)	
37.	60 Water Supply Scheme	1872.22 (31)	
38.	62 Civil Administration Works	225.41 (50)	
39.	64 Housing	1086.51 (57)	
40.	68 Police Engineering Project	804.99 (49)	

## APPENDIX—IX

## Details showing available savings not surrendered

(Reference:-Paragraph 2.13, page 27)

Sl No.	Number and Name of Grant	Amount of savings (Rupees in crore)
(1)	(2)	(3)
	<b>Revenue Section (Voted)</b>	
1.	11 District Administration Special Welfare scheme and Tribal Councils	1.42
2.	27 Planning Machinery	4.23
3.	28 Civil Police	29.95
4.	31 School Education	16.54
5.	32 Higher and Technical Education	5.80
6.	43 Social Security and Welfare	8.01
7.	50 Animal Husbandry and Diary Development	7.65
8.	52 Forest	1.00
9.	55 Power	2.96
	<b>Total</b>	<b>77.56</b>
	<b>Revenue Section (Charged)</b>	
10.	76- Servicing of Debt	16.93
	<b>Capital section (Voted)</b>	
11.	31 School Education	27.16
12.	43 Social Security and Welfare	11.66
13.	64 Housing	10.87
	<b>Total</b>	<b>49.69</b>
	<b>Grand Total:-</b>	<b>144.18</b>

## APPENDIX—X

## Details showing surrender in excess of savings

(Reference:- Paragraph 2.14; page 27)

Sl No.	Number and name of grant	Amount of savings	Amount surrendered	Final excess
	<b>Revenue (Voted)</b>	<i>(Rupees in lakh)</i>		
1.	4 Administration of Justice	82.14	84.74	2.60
2.	5 Election	17.16	24.57	7.41
3.	12 Treasury & Accounts Administration	72.90	73.77	0.87
4.	14 Jails	118.44	184.52	66.08
5.	15 Vigilance Commission	16.97	25.40	8.43
6.	22 Civil Supplies	75.02	78.72	3.70
7.	29 Stationery and Printing	48.09	50.26	2.17
8.	39 Tourism	139.81	140.41	0.60
9.	45 Co-operation	415.88	417.48	1.60
10.	53 Industries	186.34	611.90	325.56
11.	66 Sericulture	5.95	29.14	23.19
	<b>Total</b>	<b>1278.70</b>	<b>1720.91</b>	<b>442.21</b>
	<b>Capital Section (Voted)</b>			
12.	60 Water Supply Schemes	1872.22	2392.65	520.43
13.	70 Horticulture	3.90	10.00	6.10
	<b>Total Capital Section</b>	<b>1876.12</b>	<b>2402.65</b>	<b>526.53</b>
	<b>Grand Total:-</b>	<b>3154.82</b>	<b>4123.56</b>	<b>968.74</b>

**APPENDIX-XI**  
**Statement showing drawal of Abstract Contingent Bills by various DDOs**  
**(Reference: Paragraph 2.20 ; page 28)**

Sl. No.	Month	Voucher Number	Amount	Name of the Department	Name of the DDO
(1)	(2)	(3)	(4)	(5)	(6)
1.	5/99	30	1,55,000	PWD (R&B)	Chief Engineer, PWD (R&B), Kohima
2.	5/99	21,28,29	8,17,057	Transport & Communication	General Manager, NST, Dimapur
3.	7/99	2	4,000	Home Department	Addl. Deputy Commissioner Tuensang
4.	8/99	1	5,000	- do -	Addl. Deputy Commissioner, Phek
5.	8/99	2	1,000	- do -	Sub-Divisional Officer (C) Chazuba
6.	8/99	3	5,000	- do -	Deputy Commissioner, Phek
7.	12/99	19	14,00,000	Civil Secretariat	Addl. Secretary, CM's Secretariat., Kohima
8.	8/2000	3	9,000	Home Department	Deputy Commissioner, Mokokchung
9.	8/2000	1	9,000	- do -	Deputy Commissioner, Kohima
10.	2/2000	1	2,000	- do -	Addl. Deputy Commissioner, Khiphire
11.	1/2000	1	3,000	- do -	Addl. Deputy Commissioner, Aboi
12.	8/2000	2	4,000	- do -	Addl. Deputy Commissioner, Aboi
13.	8/2000	1	4,000	- do -	Addl. Deputy Commissioner, Noklak
14.	9/99	10	9,000	- do -	Addl. Deputy Commissioner, Tuli
15.	8/2000	1	2,000	- do -	Addl. Deputy Commissioner, Tuli
16.	8/2000	1	4,000	- do -	Addl. Deputy Commissioner, Niuland
17.	8/2000	2	4,000	- do -	Addl. Deputy Commissioner, Mangkolemba
18.	2/2000	B/80	6,000	- do -	Addl. Deputy Commissioner, Pfutseru
19.	2/2000	V-2	4,000	- do -	Addl. Deputy Commissioner, Wokha
20.	2/2000	---	3,000	- do -	Addl. Deputy Commissioner, Longkhim
21.	3/99	1	4,000	- do -	Addl. Deputy Commissioner, Tizit
22.	8/2000	1	4,000	- do -	Addl. Deputy Commissioner, Tabu
23.	8/2000	1	1,000	- do -	Addl. Deputy Commissioner, Chazuba
24.	8/2000	1	4,000	- do -	Extra Assistant Commissioner, Niuland, Dimapur
25.	3/2000	76	3,44,000	- do -	Extra Assistant Commissioner, Niuland Dimapur
26.	3/2000	76	8,000	- do -	Extra Assistant Commissioner, Peren
27.	3/2000	76	4,000	- do -	Extra Assistant Commissioner, Phek

**Appendix XI concluded.**

<b>Sl. No.</b>	<b>Month</b>	<b>Voucher Number</b>	<b>Amount</b>	<b>Name of the Department</b>	<b>Name of the DDO</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
28.	8/2000	1	3,000	Home Department	Sub Divisional Officer (C), Changtongia
29.	2/2000	3	17,000	- do -	Sub Divisional Officer (C), Tuensang
30.	2/2000	2	2,000	- do -	Sub Divisional Officer (C), Akulato
31.	2/2000	1	2,000	- do -	Sub Divisional Officer (C), Naginimora
32.	2/2000	2	2,000	- do -	Sub Divisional Officer (C), Meluri
33.	2/2000	1	4,000	- do -	Sub Divisional Officer (C), Zunheboto
34.	8/99	1	5,000	- do -	Sub Divisional Officer (C), Zhunheboto
35.	2/2000	27	85,000	Transport & Communication	Dy Secretary, Transport & Communication, Kohima
36.	3/2000	82	68,480	Veterinary & Animal Husbandry	Principal V.F.A. Training Institute, Medziphema
37.	3/2000	3	6,50,000	Education Department	Special Officer, Directorate of Higher & Technical Education, Kohima
		<b>Total:-</b>	<b>36,57,537</b>		

**APPENDIX - XII**

**Statement showing expenditure incurred under TB Control Programme against Urban, Rural and TB Hospitals.  
(Reference: Paragraph 3.2.4;page 39)**

(Rupees in lakh)

Year	Sector	Budget Provision				Expenditure				Receipt & Expenditure against CSS Programme		Receipt in kind
		Urban	Rural	TB Hospital	Total	Urban	Rural	TB Hospital	Total	Receipt cash	Expend-iture	
1996-97	Non-Plan	65.63	2.24	---	67.87	71.93	2.24	66.78	140.95	---	---	---
	Plan	28.50	---	---	28.50	19.69	---	---	19.69	---	---	3.21
1997-98	Non-Plan	72.88	2.73	37.06	112.67	22.44	12.06	73.46	107.96	---	---	---
	Plan	18.55	---	1.00	19.55	1.09	---	---	1.09	1.57	1.56	1.80
1998-99	Non-Plan	90.80	3.46	114.41	208.67	52.07	0.99	81.84	134.90	---	---	---
	Plan	18.55	---	1.85	20.40	14.14	---	---	14.14	1.81	1.81	---
1999-2000	Non-Plan	102.42	4.06	128.75	235.23	97.32	3.47	90.92	191.71	---	---	---
	Plan	23.09	22.96	1.00	47.05	20.85	6.45	---	27.30	2.60	2.60	---
2000-2001	Non-Plan	105.30	4.18	128.02	237.50	71.02	---	135.40	206.42	---	---	---
	Plan	23.09	22.96	---	46.05	10.69	---	---	10.69	10.69	10.69	12.89
<b>Total</b>	<b>Non-Plan</b>	<b>437.03</b>	<b>16.67</b>	<b>408.24</b>	<b>861.94</b>	<b>314.78</b>	<b>18.76</b>	<b>448.40</b>	<b>781.94</b>	<b>---</b>	<b>---</b>	<b>17.90</b>
	<b>Plan</b>	<b>111.78</b>	<b>45.92</b>	<b>3.85</b>	<b>160.55</b>	<b>66.46</b>	<b>6.45</b>	<b>---</b>	<b>72.91</b>	<b>--</b>	<b>---</b>	<b>---</b>
<b>Grant Total</b>		<b>548.81</b>	<b>62.59</b>	<b>412.09</b>	<b>1022.49</b>	<b>381.24</b>	<b>25.21</b>	<b>484.40</b>	<b>854.85</b>	<b>16.67</b>	<b>16.66</b>	<b>17.90</b>

**APPENDIX - XIII**  
**Statement showing Government of India grants in aid to TB Societies and expenditure thereagainst.**  
**(Reference: Paragraph 3.2.7; page 40)**

(Rupees in lakh)

<b>(A) State TB Centre Societies Staff Component</b>														
		MO	IEC Officer	DEO	Driver	Sectl. Staff	Equipment	Computer	Photo copier	Fax machine	Year	Total	Expenditure	Balance
1999-2000	9/3/99	---	---	---	---	---	---	---	1.10	0.16	1999-	1.26	1.26	---
	31/3/99	0.80	.80	.50	.50	.050	0.46	2.10	---	---	2000	5.66	2.25	3.41
												<b>6.92</b>	<b>3.51</b>	

<b>(B) District TB Societies</b>															
	Date of registration	Civil works	Labratory construction	Training	Publicity	Comput-er	Vehicle		Prin-ting.	Misc	Contract-ual service	Total		Expdt.	Balance
							Purchase	Mainte-ance							
Kohima	22/2/99	3.50	0.75	3.75	0.25	---	4.10	0.48	1.25	0.63	1.45	1999-00=12.06 2000-01=04.10	16.16	---	16.16
Mokokchung	- do -	1.90	0.75	1.02	0.10	1.80	4.10	---	0.50	0.13	0.85	2000-01	11.15	4.65	6.50
Mon	4/11/2000	2.30	0.30	0.70	0.10	---	4.10	0.36	0.50	0.50	1.05	2000-01	9.91	---	9.91
Tuensang	24/11/2000	2.50	0.60	1.62	0.20	---	4.10	0.36	1.00	0.50	1.05	2000-01	11.93	NA	
Wokha	1/2/2001	1.90	0.15	0.88	0.05	---	4.10	0.36	0.25	0.50	1.05	2000-01	9.24	NA	
Zunheboto	1/9/2001	2.10	0.23	0.61	0.08	---	4.10	0.36	0.38	0.50	1.05	2000-01	9.41	NA	
Phek	19/01/2001						4.10					2000-01	4.10	NA	
												1999-00=12.06			
	<b>TOTAL</b>	<b>14.20</b>	<b>2.78</b>	<b>8.58</b>	<b>0.78</b>	<b>1.80</b>	<b>28.70</b>	<b>1.92</b>	<b>3.88</b>	<b>2.76</b>	<b>6.50</b>	<b>2000-01=59.84</b>	<b>71.90</b>	<b>4.65</b>	<b>32.57</b>

**APPENDIX - XIV**  
**Statement showing detection of TB patients and treatment thereof in Nagaland.**  
**(Reference: Paragraph 3.2.12; page 41)**

Year	Case detection				Treatment		State report	
	Population of the State (1991 census) (in lakh)	New cases		Percentage	No. of cases brought under treatment	Per cent of cases brought under treatment to total cases (7 to 4)	No. of cure cases	No. of death cases
		Targets	achievements		New			
1	2	4	6	7	9	10	11	12
1996-97	12.10	1250	1350	108	750	55.55	NA	24
1997-98		1934	1626	84.07	991	60.95	NA	15
1998-99		1934	2380	123.06	997	41.89	NA	10
1999-2000		740	643	86.84	413	64.23	NA	4
2000-01		1251	144	11.51	NA	NA	NA	NA
<b>Total</b>		<b>7109</b>	<b>6143</b>	<b>86.41</b>	<b>3151</b>			

## APPENDIX - XV

Statement showing discrepant reporting of TB detection and treatment cases.  
(Reference: Paragraph 3.2.16; page 42)

## (a) Case detection

Date of report	Year	Examination		T B cases detection									
				Sputum + Ve		X-ray + Vc		Extra pulminery		Others		Total	
				Sputum	x-ray	Old	New	Old	New	Old	New	Old	New
16/10/2000	1997-98	1581	NA	NA	151	NA	NA	NA	NA	NA	1380	NA	1531
	1998-99	2513	NA	NA	498	NA	NA	NA	NA	NA	1302	NA	1800
	1999-2000	2189	NA	NA	628	NA	NA	NA	NA	NA	1350	NA	1978
August 2001	1999-00 DTC	New 2306	New 2449	NA	868	NA	2187	NA	185	---	---		3240
	PHI=Nil	Old 1616	Old 963										
As per data furnished by Headquarter office (CAG)	1996-97	- Breakup not furnished -										NA	1350
	1997-98											NA	1626
	1998-99											NA	2380
	1999-2000											NA	643

## (b) Treatment status (i) Conventional at 3 DTCS (Mon, Zunheboto and Tuensang)

	Year	Old cases			New cases	Total
		Retreatment	Charge from other family	Transfer from other centre		
As per data furnished by Headquarter office	1996-97	NA	NA	NA	750	750
	1997-98	NA	NA	NA	991	991
	1998-99	NA	NA	NA	997	997
	1999-2000	NA	NA	NA	413	413
As per report furnished by STO to audit (August 2001)	1996-97 to 1998-99	NA	NA	NA		
	1999-2000	18,029	85	51	1424	19,589

## (ii) Short course of chemotherapy

	Year	New cases	Treatment completed
As per report furnished by STO to audit (August 2001)	1999-2000	303	60

**APPENDIX - XVI**

**Statement showing component wise expenditure on AIDS control programme  
(Reference: Paragraph 3.3.6; page 47).**

**(Rupees in lakh)**

Sl. No.	Components		1996-97	1997-98	1998-99	Total 1996-99	1999-2000	2000-01	Total 1999-2001	Total 1996-2001
1.	Programme Management	Receipts	---	---	---	---	142.10	39.10	181.60	---
		Expenditure	16.91	24.37	24.70	65.98	97.51	36.49	134.00	199.98
2.	Blood safety	Receipts	---	---	---	---	12.40	14.43	26.83	---
		Expenditure	6.95	5.23	11.50	23.68	14.32	24.34	38.66	62.34
3.	IEC and Condom Promotion	Receipts	---	---	---	---	101.00	93.00	194.00	---
		Expenditure	93.25	121.05	166.40	380.70	125.04	64.54	189.58	570.28
4.	Sentinel surveillance	Receipts	---	---	---	---	5.10	2.84	7.94	7.94
		Expenditure	4.71	6.00	5.00	15.71	4.00	3.16	7.16	22.87
5.	STD clinic	Receipts	---	---	---	---	16.00	5.00	21.00	---
		Expenditure	10.53	9.49	14.36	34.38	25.00	3.26	28.26	62.64
6.	Training	Receipts	---	---	---	---	54.00	48.33	102.33	---
		Expenditure	42.70	10.00	30.00	82.70	42.30	37.59	79.89	162.59
7.	Civil Wroks	Receipts	---	---	---	---	48.00	6.30	54.30	---
		Expenditure	---	---	---	---	55.00	4.01	59.01	59.01
8.	Others	Receipts	---	---	---	---	1.00	41.50	42.50	---
		Expenditure	---	---	---	---	15.90	13.99	29.89	29.89
	<b>Total</b>	Receipts	<b>190.00</b>	<b>155.00</b>	<b>227.00</b>	<b>572.00</b>	<b>380.00</b>	<b>250.50</b>	<b>630.50</b>	<b>1202.50</b>
		Expenditure	<b>175.05</b>	<b>176.14</b>	<b>251.96</b>	<b>603.15</b>	<b>379.07</b>	<b>187.38</b>	<b>566.45</b>	<b>1169.60</b>
	<b>Excess (+) Savings (-)</b>		<b>(-)14.95</b>	<b>(+)21.14</b>	<b>(+)24.96</b>	<b>(+)31.15</b>	<b>(-)0.93</b>	<b>(-)63.12</b>		<b>(-)32.90</b>

Closing balance = Opening balance as on 1 April 1996. Rs.10.33 lakh  
Savings 1996-2001. Rs.32.90 lakh  
Over drawal by DHS & incorporated  
in accounts against central assistance. Rs.20.86 lakh  
Total:- Rs.64.09 lakh

**APPENDIX - XVII**  
**Statement showing programme wise breakup expenditure**  
**(Reference: Paragraph 3.3.6; page 47).**

(Rupees in lakh)

Component	Year	Funds released by NACO	Expenditure	Percentage of expenditure
Priority Targetted Intervention against HIV/AIDS	1999-2000	116.50	98.12	84.22
	2000-2001	95.60	53.51	55.97
Preventive Intervention for General Community	1999-2000	83.40	120.12	144.03
	2000-2001	57.43	53.31	92.83
Institutional Strengthening	1999-2000	143.10	135.83	94.92
	2000-2001	90.47	77.24	85.57
Low cost AIDS care	1999-2000	33.00	20.00	60.61
	2000-2001	5.00	3.26	65.20
Intersectoral Collaborates	1999-2000	4.00	5.00	125.00
	2000-2001	2.00	0.06	3.00
<b>Total</b>	<b>1999-2000</b>	<b>380.00</b>	<b>379.07</b>	<b>99.76</b>
	<b>2000-2001</b>	<b>250.50</b>	<b>187.38</b>	<b>74.80</b>
<b>Grant Total</b>		<b>630.50</b>	<b>566.45</b>	<b>89.84</b>

**APPENDIX - XVIII**  
**Statement showing population covered under sentinel surveillance**  
**(Reference: Paragraph 3.3.14 and 3.3.17; page 49).**

Year	Adult population above 12 years	IVDU			STD			ANC			Total			PC of population covered in survey to adult population
		Total	HIV+Ve	P.C.	Total	Positive	P.C.	Total	Positive	P.C.	Total	Positive	P.C.	
1996	10.02 lakh	100	30	30	400	12	3	---	---	---	500	42	8.4	0.05
1997		100	21	21	---	---	---	---	---	---	100	21	21	0.01
1998		250	45	18	311	15	4.8	1486	12	0.81	2047	72	3.52	0.20
1999		119	9	7.5	250	11	4.4	1463	27	1.85	1832	47	2.56	0.18
2000		128	8	6.25*	201	14	6.96	1536	25	1.63	1845	47	2.52	0.19

\* According to NACO records the figures for IVDU and ANC are 7.03 and 1.35.

**APPENDIX - XIX**

**Statement showing budget provision and expenditure on Leprosy Eradication Programme ( As per Appropriation Accounts).  
(Reference: Paragraph 3.4.7; page 53)**

Year		State budget provision			Expenditure		
		Urban	Rural	Total	Urban	Rural	Total
1996-97	Non-Plan	82.56	2.46	85.02	106.65	0.13	106.78
	Plan	9.00	---	9.00	22.65	---	22.65
1997-98	Non-Plan	91.55	2.75	94.30	45.09	---	45.09
	Plan	13.84	---	13.84	1.84	---	1.84
1998-99	Non-Plan	114.21	3.48	117.69	122.01	5.26	127.27
	Plan	17.56	---	17.56	5.82	---	5.82
1999-2000	Non-Plan	128.95	4.07	133.02	157.92	5.88	163.80
	Plan	22.40	---	22.40	33.12	---	33.12
2000-2001 <sup>1</sup>	Non-Plan	---	---	---	---	---	---
	Plan	---	---	---	---	---	---
<b>Total</b>	<b>Non-Plan</b>	<b>417.27</b>	<b>12.76</b>	<b>430.03</b>	<b>431.67</b>	<b>11.27</b>	<b>442.94</b>
	<b>Plan</b>	<b>62.80</b>	<b>---</b>	<b>62.80</b>	<b>63.43</b>	<b>---</b>	<b>63.43</b>
		<b>480.07</b>	<b>12.76</b>	<b>492.83</b>	<b>495.10</b>	<b>11.27</b>	<b>506.37</b>

<sup>1</sup> Accounts for 2000-2001 have not yet been compiled.

*APPENDIX - XX*

**Statement showing status of Leprosy patient as per survey (Lep) of March 2000  
(Reference: Paragraph 3.4.12; page 54)**

<b>District</b>	<b>Population</b>	<b>No. of cases on records</b>	<b>Released from treatment</b>	<b>Cases under treatment as on March 2000</b>	<b>IR<sup>2</sup> (<sup>3</sup>/<sub>2</sub>) per 10,000</b>	<b>PR as of March 2000 Per 10,000 (<sup>5</sup>/<sub>2</sub>)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
Kohima including Dimapur	5,00,000	729	688	41	14.58	0.82
Mokokchung	2,10,000	71	68	3	03.38	0.14
Tuensang	3,00,000	558	551	7	18.6	0.23
Mon	2,22,000	994	987	7	44.77	0.32
Phek	1,01,823	5	5	0	0.49	---
Wokha	1,70,000	61	58	3	3.59	0.18
Zunheboto	1,95,000	68	65	3	3.48	0.15
<b>Total</b>	<b>16,98,823</b>	<b>2486</b>	<b>2422</b>	<b>64</b>	<b>14.63</b>	<b>0.38</b>

<sup>2</sup> IR= Incident Rate.  
PR= Prevalance Rate.

**APPENDIX - XXI**  
**Statement showing Receipt and Distribution of MDT drugs.**  
**(Reference: Paragraph 3.4.17; page 55)**

year	MB(A)		MB(C)		PB(A)		PB(C)		ROM	
	Total qty received from GOI	Total qty issued to districts	Total qty. received from GOI	Total qty. issued to districts	Total qty. received from GOI	Total qty. issued to districts	Total qty. received from GOI	Total qty. issued to districts	Total qty. received from GOI	Total qty. issued to districts
1996-97	6000	6000	5000	5000	---	---	1000	1000	---	---
1997-98	---	---	456	456	456	456	---	---	---	---
1998-99	2074	1162	2074	1162	7000	7000	500	500	500	450
1999-2000	---	---	2000	1000	2500	2100	1000	---	---	---
2000-2001	5000	1000	---	---	4000	2000	---	---	---	---
<b>Total</b>	<b>13074</b>	<b>8162</b>	<b>9530</b>	<b>7618</b>	<b>13956</b>	<b>11556</b>	<b>2500</b>	<b>1500</b>	<b>500</b>	<b>450</b>
<b>Qty. not issued</b>	<b>4912</b>		<b>1912</b>		<b>2400</b>		<b>1000</b>		<b>50</b>	

**APPENDIX - XXII**

**Statement showing inadequate availability and loss of arms and ammunition  
(Reference: Paragraph 3.5.17 and 3.5.22 ; page 62 & 63)**

Field unit	Sl. No.	Type of arms & ammunition lost	Arsenal No.	Quantity	Value involved		Date & year of occurrence	Action taken by the department	Remarks (stage of case)
					Rate per unit Rs.	Amount Rs.			
1	2	3	4	5	6	7	8	9	10
Superintendent of Police Kohima	1.	Sten Gun	64968	1	14999	14999	6/5/1997	Case No.066197 u/s 392 IPC dt. Nil -do- -do-	Pending
	2.	Sten Gun Magazine	Not available (NA)	1	487	487	-do-		-do-
	3.	9mm ammunition	---	15 rounds	12.60	189	-do-		-do-
	4.	Sten Gun M.K.II	F.P. 86492	1	14999	14999	15/8/1996	Case No.0098-96-u/s 409 IPC dt. Nil	-do-
	5.	Sten gun magazine	N.A	2	487	974	7/3/1997	Case No.037/97 u/s 449/325/307/302 IPC dt.Nil	-do-
	6.	9mm ammunition	-	29 rounds	12.60	365	-do-		-do-
	7.	303 Rifles-MK-I	N.A.	2	15840	31680	20/9/1999	Case No.159/99 u/s 395/397 IPC date Nil	-do-
Commandant 1 <sup>st</sup> Nagaland Amed Police Battalion (1 <sup>st</sup> NAPB) Chumukidema	8.	Sten Gun	57497	1	14999	14999	15/7/1996	N.A	-do-
	9.	Sten Gun Magazine	N.A.	5	487	2435	-do-	-do-	-do-
	10.	9mm ammunition	---	35 rounds	12.60	441	-do-	-do-	-do-
	11.	303 Rifles MK-III	33589	1	15840	15840	-do-	-do-	-do-
	12.	303 BDR. Ammunition	---	50 rounds	29.34	1467	-do-	-do-	-do-
	13.	303 Rifles MK-III	37813	1	15840	15840	-do-	-do-	-do-
	14.	303BDR ammunition	---	50 rounds	29.34	1467	-do-	-do-	-do-
	15.	303 Rifles MK-I	3785	1	15840	15840	-do-	-do-	-do-
	16.	303BDR ammunition	---	50 rounds	29.34	1467	-do-	-do-	-do-
	17.	303 Rifles MK-III	38758	1	15840	15840	-do-	-do-	-do-
	18.	303BDR ammunition	---	50 rounds	29.34	1467	-do-	-do-	-do-
	19.	303 Rifles MK-I	H.38098	1	15840	15840	7/10/1996	Case No.147/96 U/S 380 IPC date 12/11/1996	-do-

**APPENDIX – XXII (concluded).**

1	2	3	4	5	6	7	8	9	10
Commandant 6 <sup>th</sup> NAPB, Tizit	20.	9mm Sten Gun	N.A	1	14999	14999	20/7/1997	Case No.076/97 U/S 380/ 409 IPC R/W 7(B)(f) dated Nil	-do-
	21.	Sten Gun Magazine	-do-	2	487	974	-do-		-do-
	22.	9mm ammunition	---	35 rounds	12.60	441	-do-		-do-
	23.	303 Rifles MK-III	N.A.	1	15840	15840	-do-	-do-	-do-
	24.	303 BDR ammunition	---	5 rounds	29.34	147	-do-	-do-	-do-
	25.	7.62 SLR Magazine	N.A.	3	385	1155	14/6/1998	N.A	-do-
	26.	7.62 SLR BDR ammunition	---	110 rounds	18.27	2010	-do-	N.A	-do-
27.	303 Rifles MK-I	95-C-6724	1	15840	15840	30/10/2000	N.A	-do-	
Inspector General of Police (INT/CID), Nagaland, Kohima	28.	9mm Carbine	SS-1345	1	16079	16079	1996	Case No.0262/96 U/S 392/34 IPC dt. Nil	-do-
	29.	9mm Carbine	QQ-6414	1	-do-	16079	2000	Case No.19/2000 U/S 381/IPC dt. Nil	-do-
	30.	9mm Carbine	QQ-6738	1	-do-	16079	1999	Case No.223/99 U/S 395/398 R/W 7/8 NSR dt. 26/11/99	-do-
	31.	AK-47 Rifles	4781-63	1	7000	7000	1998	Case No.0047/98 dt. 8/4/98	-do-
	32.	AK-47 Rifles	0772-62	1	7000	7000	1999	Case No.0001/99 U/S 302/ 207/325/297/120,134 IPC dt. 28/11/1999	-do-
	33.	AK-47Rifles	6342-62	1	7000	7000	2000	Case No.0213/2000 U/S 380 IPC dt. Nil	-do-
	34.	9mm Pistol	1610-4644	1	21469	21469	2000	Case No.622/2000 U/S 379 IPC dt. Nil	-do-
		<b>Total:-</b>				<b>3,08,748</b>			

**APPENDIX XXIII**

**Statement showing yearwise Budget Provision and expenditure of the Department during 1998-99 to 2000-01  
(Reference: Paragraph 4.3.4; page 107)**

**A - NON - PLAN**

<b>Year</b>	<b>Original</b>	<b>Supplementary</b>	<b>Re-appropriation</b>	<b>Total</b>	<b>Actual expenditure</b>	<b>(-) Saving (+) Excess</b>	<b>Percentage</b>
	<b>(Rupees in crore)</b>						
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1998-99	58.95	1.48	---	60.43	62.88	(+)2.45	4
1999-2000	58.73	5.38	(-)0.26	63.85	73.92	(+)10.07	16
2000-2001	66.29	7.87	---	74.16	84.62	(+)10.46	14
<b>Total:-</b>	<b>183.97</b>	<b>14.73</b>	<b>(-) 0.26</b>	<b>198.44</b>	<b>217.28</b>	<b>(+)18.84</b>	
	<b>B - PLAN</b>						
1998-99	41.60	1.40	(-)3.64	39.36	32.61	(-)6.75	17
1999-2000	41.60	18.45	(-)1.55	58.50	41.88	(-)16.62	28
2000-2001	56.10	28.91	---	85.01	30.30	(-)54.71	64
<b>Total:-</b>	<b>139.30</b>	<b>48.76</b>	<b>(-)5.19</b>	<b>182.87</b>	<b>143.10</b>	<b>(-)39.77</b>	

*Source: Appropriation Accounts*

**APPENDIX-XXIV**

**Statement showing loss of revenue due to closure of business of the firm and non-compliance of notice issued to the firm under Trial Case (under Superintendent of Taxes, Ward 'B')  
(Reference: Paragraph 6.1.4.1; page 136)**

Sl. No.	Name of the firm under trial case	Date of Inspector's reports	Trial case No.	Date of commencement of business	Liability of tax w.e.f.	Daily average sale (Rs.)	Gross turnover		Rate of tax (per cent)	Amount of tax (Rs.)	Remarks
							Year	Amount (Rs.)			
1.	M/s Mukesh Store	16/12/1998	B/TRL/M-26	5/7/1989	5/7/1989	1,200 to 1,500	1989-90	(-) 50,000 3,64,500	4	12,096	IT's report dated 30/5/2000 states that the owner has closed his business and the proceeding was closed on 31/5/2000 (Deals in R.M. Garments and Hosieries)
						∴ Average is 1,350	1990-91 to 1999-2000	49,27,500	4	1,89,519 2,01,615	
2.	M/s Popular Shoes	19/2/1999	B/TRL/P-14	16/7/1998	16/7/1998	500	1998-99	(-) 50,000 1,29,500	6	4,500	IT's report dated 15/6/2000 stated that the business is no longer in existence and proceedings was closed on 16/6/2000 (Deals in shoes, chappals and Socks)
							1999-2000	1,82,500	6	10,330 14,830	
3.	M/s Ashish Chowdhury Furniture	12/8/1998	B/TRL/A-17	July 1995	July 1995	300	1995-96	82,125 (-) 50,000	12	3,442	IT's report dated 15/6/2000 stated that the business is no longer in existence and the proceedings was closed on 16/6/2000 (Deals in wooden furniture)
							1996-97 to 1999-2000	4,38,000	12	46,929 50,371	
4.	M/s Lucky Dress	26/2/1998	B/TRL/L-13	2/4/1998	2/4/1998 to 30/6/1999	500	1998-99	1,82,500 (-) 50,000	4	5,096	IT's report dated 8/9/1999 stated that the dealer closed down business in July 1999 and left Dimapur and the proceedings was closed on 12/9/1999 (Deals in RMG, Hosiery and cosmetics)
							1999-2000	45,625	4	1,755 6,851	
5.	M/s Audio Truck	23/8/1994	B/TRL/A-13	11/7/1994	11/7/1994 to Dec. 1995	1,000	1994-95	2,64,000 (-) 50,000	12	22,929	IT's report dated 28/4/1999 stated that the proprietor closed in early part of 1996 and left Dimapur and the proceedings was closed (Deals in radio, tape recorder, parts and accessories).
							1995-96 (upto 12/95)	2,73,750	12	29,330 52,259	
6.	M/s Delhi Varieties	30/4/1998	B/TRL/D-10	Dec. 1994	Dec. 1994	800	1994-95	(-) 50,000 97,333	6	2,679	Notice U/S 15(2) dated 14/1/2000 was last issued for submission of return from 1994-95 to 1999-2000 but the dealer refused to accept the notice. No further proceedings initiated (Deals in leather bags, cosmetics, photo album and plastic goods)
							1995-96 to 1999-2000	14,60,000	6	82,642 85,321	
7.	M/s Rupan furniture	12/8/1998	B/TRL/R-17	Jan. 1997	Jan. 1997	200	1997-98	(-) 50,000 73,000	12	2,464	IT's report dated 6/6/2000 stated that the dealer closed business in November 1999 and left Dimapur and the proceedings was closed (Deals in wooden furniture).
							1998-99	73,000	12	7,821	
							1999-2000 (upto 10/99)	42,583	12	4,562 14,847	

**APPENDIX-XXIV CONCLUDE.**

8.	M/s Salim Garments	18/2/1999	B/TRL/S-66	2/12/1998	2/12/1998	600	1998-99	(-) 50,000 73,000	4	885	Did not comply with last notice U/S 15(2) dated 18/5/2000. No further action initiated after that (Deals in RMG and hosiery).
							1999-2000	2,19,000	4	8,423	
										9,308	
9.	M/s Abdul Haziz and Brothers	24/2/1999	B/TRL/A-27	1/5/1997	1/5/1997	300	1997-98	1,00,375 (-) 50,000	6	2,851	Did not comply with the last notice dated 26/5/2000 for submission of return. Thereafter, no action was initiated (Deals in shoes and chappals).
							1998-99	1,09,500	6	6,198	
							1999-2000	1,09,500	6	6,198	
										15,247	
10.	M/s Ajanta Dresses	30/11/1998	B/TRL/A-19	1996	1996	400	1996-97 to 1999-2000	5,84,000 (-) 50,000	4	20,538	Did not comply with last notice dated 26/5/2000 for submission of return. No further action initiated after that (Deals in readymade garments).
11.	M/s Anjali Dresses	30/11/1998	B/TRL/A-18	25/2/1997	25/2/1997	500	1997-98	(-) 50,000 1,82,500	4	5,096	Did not comply with the last notice dated 20/9/1999. No further proceedings initiated (Deals in readymade garments).
							1998-99	1,82,500	4	7,019	
							1999-2000	1,82,500	4	7,019	
										19,807	
12.	M/s Micro Shoe Centre	19/2/1999	B/TRL/M-34	Jan. 1997	Jan. 1997	400	1997-98	(-) 50,000 1,46,000	6	5,434	Did not comply with the last notice dated 25/5/2000 to submit returns. Thereafter no further action was initiated (Deals in footwear and socks).
							1998-99	1,46,000	6	8,264	
							1999-2000	1,46,000	6	8,264	
										21,962	
13.	M/s Sirajuddin	19/2/1999	B/TRL/S-63	Aug. 1998	Aug. 1998	500	1998-99	(-) 50,000 1,21,667	4	2,756	Did not comply with the last notice dated 20/5/2000 to submit returns (Deals in readymade garments).
							1999-2000	1,82,500	4	7,019	
										9,775	
14.	M/s Megna Sound	15/5/1998	B/TRL/M-24	20/6/1997	20/6/1997	500	1997-98	(-) 50,000 1,41,375	12	9,790	Did not comply with the last notice dated 20/5/2000 to submit returns (Deals in tape recorder, cassettes, TV).
							1998-99	1,82,500	12	19,554	
							1999-2000	1,18,500	12	19,554	
										48,898	
15.	M/s Ruby Garments	18/2/1999	B/TRL/R-30	30/3/1997	1/4/1997	400	1997-98	(-) 50,000 1,46,000	4	3,692	Did not comply with the last notice dated 18/1/2000 to submit returns (Deals in RM Garments & Hosiery).
							1998-99	1,46,000	4	5,615	
							1999-2000	1,46,000	4	5,615	
										14,922	
16.	M/s Crystal Maze	13/12/1994	NA	1/9/1994	1/9/1994	500	1994-95	(-) 50,000 1,06,458	4	2,171	Did not comply with the last notice dated 17/1/2000 to submit returns (Deals in RMG, Hosiery, cosmetics).
							1995-96 to 1999-2000	9,12,500	4	35,096	
										37,267	
17.	M/s Skylark	26/11/1998	B/TRL/S-33	13/4/1994	13/4/1994	500	1994-95	(-) 50,000 1,76,500	4	4,865	The dealer did not comply with the last notice dated 19/4/2000 and the proceedings was closed (Deals in RMG).
							1995-96 to 1999-2000	9,12,500	4	35,096	
										39,961	
							<b>Grand total:</b>			<b>6,63,779</b>	

N.B.- Gross turnover calculated as under:-  
Average Daily Sale x 365

**APPENDIX - XXV**  
**Statement showing assessment barred by time**  
**(Reference: Paragraph 6.1.4.2; page 136)**

Sl. No.	Name of Unit/Ward	No. of cases	Period of assessments	Date after which assessments become time barred	Date of assessment	Tax effect	Paid	Balance
						(Rupees in lakh)		
1.	Ward 'D' Dimapur M/s NLHHDC Ltd.	2	1988-89	March 1997	9/4/1998	11.94	6.78	5.16
			1989-90	March 1998	9/4/1998	17.49	---	17.49
2.	Ward 'D' Dimapur M/s ICB & Co. DMR/D/ST/1749	7	1984-85	March 1993	22/3/2000	0.49	---	0.49
			1985-86	March 1994	-do-	1.23	---	1.23
			1986-87	March 1995	-do-	2.91	---	2.91
			1987-88	March 1996	-do-	0.70	---	0.70
			1988-89	March 1997	-do-	0.46	---	0.46
			1989-90	March 1998	-do-	0.63	---	0.63
			1990-91	March 1999	-do-	2.21	---	2.21
3.	M/s NIRMISC	4	1986-87	March 1995	12/12/95	1.34	---	1.34
			1987-88	March 1996	6/7/99	1.43	---	1.43
			1988-89	March 1997	-do	0.17	---	0.17
			1989-90	March 1998	-do-	16.73	---	16.73
4.	Ward 'D' Dimapur M/s NSCO.OPMCFL DMR/D/ST/167	10	1979-80	March 1988	6/1997	9.89	6.79	3.10
			To	To		67.62	13.57	54.05
			1988-89	March 1997				
5.	M/s PFUVI Angami saw mills DMR/D/PUR/31 DMR/D/CST/355	1	1992-93	March 2001	Not completed	26.17	---	26.17
						<b>93.79</b>		<b>80.22</b>

**APPENDIX - XXVI**  
**Statement showing short levy/non levy of interest**  
**(Reference: Paragraph 6.1.5.1; page 137)**

Name of the charge	Name of the dealer R/C. NO.	Year/dated of assessments	Tax paid on self assessment	Tax levied	Interest levied	Interest leviable	Short levy/non levy of interest
Ward 'D' Dimapur	M/s NHHDCCL DMR/CST/756	1988-99 to 1993-94 7/4/1998	6.78	141.13	---	141.83	141.83
Ward 'A' Dimapur	M/s Kuda Wood Product Ltd. DMR/CST/A/1082	1993-94 6/3/1996	---	5.21	---	2.20	2.20
Ward 'A' Dimapur	M/s ONGC, Dhanshiri Valley Project. DMR/A/CST/878	1993-94 19/5/2000	71.46	92.61	---	25.82	25.82
		1994-95 26/11/1999	13.08	13.08	1.64	4.88	3.24
Ward 'B' Dimapur	M/s Nandalal & Mandilal DMR/B/ST/318	1999-2000 2/2/2001	6.20	14.42	---	0.74	0.74
		1998-99 20/1/2000	5.81	15.29	0.38	1.11	0.73
Ward 'D' Dimapur	M/s Dimapur Veneer & Saw Mills DMR/D/PUR/46	1994-95 22/11/2000	---	0.96	---	1.28	1.28
		1995-96 22/11/2000	---	0.95	---	1.02	1.02
		1996-97	--	0.91	---	0.76	0.76
Ward 'B' Dimapur	M/s Hindustan Trade Agency DMR/B/ST/223	1996-97 12/9/1997	---	28.71	0.31	1.17	0.86
		1997-98 29/2/2000	20.56	21.79	0.24	1.05	0.81
Ward 'A' Dimapur	M/s Vinay Cement DMR/ST/A/337 DMR/CST/A/334	1998-99 29/2/2000	6.25	6.27	0.01	0.31	0.30
		1998-99 27/8/1999		CST	0.03	0.90	0.87
				NST	0.02	0.16	0.14
			<b>130.14</b>	<b>336.12</b>	<b>2.63</b>	<b>181.03</b>	<b>178.40</b>

**APPENDIX - XXVII**

**Statement showing the amount of interest calculated and forwarded to the C.O., actual amount of interest due on the date of forwarding the case to C.O. and the difference**

**(Reference: Paragraph 6.1.5.2(a); page 137)**

Sl. No.	Name of the assessee and registration No under N/L Purchase Tax Act.	Assessment period	Section under which assessment made and date of assessment	Amount of Tax assessed plus penalty, if any	Interest charged on the date of assessment	Date of sending the case to certificate officer	Actual amount of interest on the date of sending the case to C.O.	Amount of interest less charged
1.	M/s Angami Wood Product, Dimapur No.DMR/PUR/D-43	1993-94	8(4) 4/3/98	68,674	63,012	21/8/99	86,086	23,074
		1994-95	-do-	1,39,838	1,10,411	-do-	1,41,733	31,322
		1995-96	-do-	2,50,964	1,43,278	-do-	1,94,139	50,861
2.	M/s North East Wood Industries Dimapur No.DMR/PUR/D-47	1993-94	8(4) 27/2/98	2,54,514	2,41,219	29/9/2000	3,86,692	1,45,473
		1994-95	-do-	6,46,166	4,79,016	-do-	8,26,662	3,47,646
		1995-96	-do-	4,75,858	2,57,911	-do-	4,94,575	2,36,664
3.	M/s Ata Veneer & Saw Mill Dumapur No.DMR/PUR/D-40	1993-94	8(4) 28/2/98	58,400	48,247	6/7/2000	85,490	37,243
		1994-95	-do-	2,18,758	1,59,380	-do-	2,67,732	1,08,352
		1995-96	-do-	2,43,274	1,27,250	-do-	2,39,350	1,12,100
		1996-97	-do-	1,05,839	11,884	-do-	78,731	66,847
4.	M/s 'A' Veneer & Saw Mill Dimapur NO.DMR/PUR/D-23	1993-94	8(4) 19/2/98	3,04,463	2,46,225	8/8/2000	4,52,177	2,05,952
		1994-95	-do-	7,09,393	5,38,098	-do-	8,83,309	3,45,211
		1995-96	-do-	6,45,756	3,35,106	-do-	6,49,088	3,13,982
		1996-97	8(4) 8/12/98	1,65,672	---	-do-	1,26,766	1,26,766
5.	M/s Atou Saw & Veneer Mill Dimapur No.DMR/PUR/D-26	1993-94	8(4) 16/2/98	2,31,284	2,01,806	8/8/2000	3,43,494	1,41,688
		1994-95	-do-	4,94,673	4,31,626	-do-	6,15,948	1,84,322
		1995-96	-do-	8,36,645	5,29,218	-do-	8,40,963	3,11,745
		1996-97	8(4) 8/12/98	2,77,570	---	-do-	2,12,386	2,12,386
6.	M/s Highland Saw Mill, Dimapur NO.DMR/PUR/D-44	1993-94	8(4) 19/2/98	1,10,254	1,03,743	9/8/2000	1,63,816	60,073
		1994-95	-do-	2,01,440	1,47,884	-do-	2,50,955	1,03,071
		1995-96	-do-	2,16,287	1,07,360	-do-	2,17,543	1,10,183
		1996-97	8(4) 7/12/98	98,079	---	-do-	75,110	75,110
7.	M/s Kosa Industries (P) Ltd., Dimapur No.DMR/PUR/D-45	1993-94	8(4) 15/5/98	2,15,026	2,09,511	21/11/2000	3,34,150	1,24,639
		1994-95	-do-	1,46,000	1,11,871	-do-	1,91,844	79,973
		1995-96	-do-	4,87,390	2,70,045	-do-	5,23,457	2,53,412
8.	M/s Dimapur Vener & Saw Mill(P) Ltd, Dimapur No.DMR/PUR/D-46	1993-94	8(4) 1/4/98	5,01,401	3,45,271	8/8/2000	7,44,661	3,99,390
9.	M/s Kuda Wood Products Ltd. No.DMR/A/CST/1082	1987-88		38,82,401	74,716	3/5/1996	21,69,077	20,94,361
		& 1988-89						
		1989-90		12,93,379	---	22/1/1998	12,02,033	12,02,033
		to 1993-94						
10.	M/s Forest Utilisation Officer DMR/B/ST/567	1884-85 To 1992-93		4,44,35,842	---	15/7/1997	3,86,40,804	3,86,40,804
11.	M/s Medicine Distributor House	1986-87 To 1993-94		1,40,007	---	17/3/1999	1,56,538	1,56,538
		<b>Total</b>		<b>578,55,247</b>	<b>52,94,088</b>		<b>515,95,309</b>	<b>463,01,221</b>

**APPENDIX - XXVIII**

**Statement showing evasion of payment of tax  
(Reference: Paragraph 6.1.9.3.(b); page 142)**

Sl. No.	Name of the dealer & Add.	R/C.No. if any	Items of goods (raw materials) imported from other state by road	Year	Value of raw materials i.e timber	Items of goods manufactured	Sales turnover	Rate of tax	Tax involved	Remarks
1.	M/s Saw-Cum-Veneer mill 3 <sup>rd</sup> Mile Chekiya vill. Dmr.	U/R	Timber(Round logs)	1994-95	1,59,67,895	Swan timber & veneer	2,63,99,580	10% & 25%	26,39,958-CST 39,91,973-PUR 30,23,379-CST 43,78,403-PUR 14,34,650-CST 23,92,727-PUR	Transport subsidy released during 1999-2000 Rs.15,00,000
				1995-96	1,75,13,613	-do	3,02,33,792			
				1/4/96 To 31/12/96	95,70,910	-do-	1, ,46,505			
					<b>4,30,52,418</b>		<b>7,09,79,877</b>			
								<b>1,07,63,103-PUR</b>		
2.	M/s Inter Wood Industry, Lakeview, Dimapur	-do-	Timber (Round Logs)	1993-94	1,68,49,250	Veneer & sawn timber	3,58,77,306	10% & 25%	35,87,730-CST	-do- 15,00,000
				1994-95	1,75,84,660	-do-	3,84,85,784	-do-	38,48,578-CST	
				1995-96	1,76,37,858	-do-	3,87,82,537	-do-	43,96,165-PUR 38,78,253-CST	
								-do-	44,09,464-PUR	
							11,31,45,627	<b>1,13,14,561-CST</b>		
								<b>88,05,629-PUR</b>		
					<b>3,52,23,518</b>		<b>18,41,25,504</b>	<b>1,84,12,548-CST</b>		
					<b>7,82,75,936</b>			<b>1,95,68,732-PUR</b>		
			<b>Grand Total</b>					<b>3,79,81,280</b>		

**APPENDIX—XXIX**

**Statement showing particulars of capital, loans/equity received out of budget, other loans outstanding as on 31 March 2001 in respect of Government companies (Figures in Col. 3 (a) to 4 (f) are Rupees in lakh) @**

**(Reference: Paragraph 8.1.2; page 156)**

Sl. No.	Sector and Name of the Company	Paid up capital as at the end of the year					Equity/loans received out of the Budget during the year 2000-01		Other loans received during the year*	Loans** outstanding at the close of the year			Debt equity ratio for 2000-01 (previous year) 4 (f)/3 (e)
		State Govt.	Central Govt.	Holding companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
<b>(A)</b>	<b>Government companies sector</b>												
	<b>Industries and Commerce</b>												
1.	Nagaland Industrial Development Corporation Ltd., Dimapur	1508.36	---	---	473.25	1981.61	50.00	---	511.36	110.00	1656.77	1766.77	0.89:1 (0.71:1)
2.	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	437.00	94.24	---	---	531.24	25.00	---	---	73.30	---	73.30	0.14:1 (0.14:1)
3.	Nagaland Industrial Raw Materials and Supply Corporation Ltd.	114.83	---	---	---	114.83	10.10	10.00	---	---	10.00	10.00	0.9:1 (0.19:1)
4.	Nagaland Hotels Ltd. <sup>1</sup>	7.50	---	40.00	---	47.50	---	---	---	1048.55	---	1048.55	22.07:1
5.	Nagaland Sugar Mills Company Ltd., Dimapur <sup>3</sup>	---	---	---	---	---	---	---	---	---	---	---	(21.59:1)
<b>Total of the sector</b>		<b>2067.69</b>	<b>94.24</b>	<b>40.00</b>	<b>473.25</b>	<b>2675.18</b>	<b>85.10</b>	<b>10.00</b>	<b>511.36</b>	<b>1231.85</b>	<b>1666.77</b>	<b>2898.62</b>	<b>1.08:1</b>
	<b>Geology and Mining</b>												
6.	Nagaland State Mineral Development Corporation Ltd., Kohima	160.00	---	---	---	160.00	---	---	---	54.39	---	54.39	<b>0.34:1</b> <b>(0.34:1)</b>
<b>Total of the sector</b>		<b>160.00</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>160.00</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54.39</b>	<b>---</b>	<b>54.39</b>	<b>0.34:1</b>
<b>Grand total:-</b>		<b>2227.69</b>	<b>94.24</b>	<b>40.00</b>	<b>473.25</b>	<b>2835.18</b>	<b>85.10</b>	<b>10.00</b>	<b>511.36</b>	<b>1286.24</b>	<b>1666.77</b>	<b>2953.01</b>	<b>1.04:1</b>

@ All figures are provisional as given by the companies.

\* Includes bonds, debentures, inter-corporate deposits etc.

\*\* Represents long term loans.

<sup>1</sup>. As previous year's figures have been adopted as company has not furnished information in the current year.

<sup>3</sup> Information not provided by the Company.

**APPENDIX—XXX**

**Summarised financial results of Government companies for the latest year for which accounts were finalised  
(Reference: Paragraphs 8.1.2, 8.1.5.1, 8.1.6 and 8.1.7; pages 156,158 & 159)**

(Figures in column 7 to 12 are Rupees in lakh)														
Sl. No.	Name of the company	Name of the Department	Date of incorporation	Period of which accounts finalised	Year in which accounts finalised	Net Profit (+)/ Loss (-)	Net impact of audit comments	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed *	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Status of the company/ corporation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>A. Government Companies Sector</b>														
<b>1. Industries and Commerce</b>														
(i)	Nagaland Industrial Development Corporation Ltd., Dimapur	Industries and Commerce	26.03.1970	1991-92	2000-01	(-) 95.66	Remedial measures taken against audit comments	1125.27	(-) 526.49	1187.42	(-) 172.43	---	9	Working
(ii)	Nagaland Industrial Raw Materials & Supply Corporation Ltd., Dimapur	--do--	28.03.1973	1980-81	1999-2000	(-) 49.00	---	10.28	(-) 49.00	25.60	---	---	20	Working
(iii)	Nagaland Handloom and Handicrafts Development Corporation Ltd., Dimapur	--do--	27.02.1979	1982-83	2000-01	(-) 36.18	---	---	(-) 87.22	---	(-) 4.12	---	18	Working
(iv)	Nagaland Sugar Mills Company Ltd., Dimapur	--do--	22.03.1973	1977-78	Information not furnished							23		
(v)	Nagaland Hotels Ltd. (subsidiary to NIDC)	--do--	17.03.1982	1984-85	1999-2000		---	Information not furnished					16	
<b>Total of the Sector</b>						<b>(-) 180.84</b>	<b>---</b>	<b>1135.55</b>	<b>(-) 662.71</b>	<b>1213.02</b>	<b>(-) 176.55</b>		<b>---</b>	
<b>2.</b>														
(i)	Nagaland State Mineral Development Corporation Ltd., Kohima	Geology and Mining	21.05.1981	1986-87	2000-01	---	---	.004	---	237.42			14	Working
<b>Total of the sector</b>								<b>.004</b>		<b>237.42</b>				
<b>Grand total:-</b>						<b>(-) 180.84</b>	<b>---</b>	<b>1135.554</b>	<b>(-) 662.71</b>	<b>1450.44</b>	<b>(-) 176.55</b>			

\* Capital employed represents net fixed assets (including capital work-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).